

# The Gazette of India

## EXTRAORDINARY PART II—Section 3—Sub-section (1) PUBLISHED BY AUTHORITY

---

No 55] NEW DELHI, MONDAY, MAY 14, 1962/VAISAKHA 24, 1884

---

### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATION

#### CENTRAL EXCISES

*New Delhi, the 14th May 1962*

**G.S.R. 676.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/62-Central Excises, dated the 24th April, 1962, the Central Government hereby exempts vegetable non-essential oils manufactured by or on behalf of the same person in one or more factories in which not more than—

- (a) four ghanies or kohlus or pintos or chekkus or rotaries of Bengal type, that is to say consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar, or
- (b) two ghanies or kohlus or pintos or chekkus or rotaries of any other type, or
- (c) two ghanies or kohlus or pintos or chekkus or rotaries of Bengal type, that is to say, consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar, and one ghani or kohlu or pinto or chekku or rotary of any other type,

are installed, from the whole of the Central Excise duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944):

Provided that the said exemption shall not be applicable to any manufacturer of vegetable non-essential oils applying for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise—

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962 by any other manufacturer of vegetable non-essential oils; and
- (b) that he had no proprietary interest in any other concern producing such oil on the said date.

[No. 92/62.]

B. N. BANERJI, Jt. Secy.

(345)

